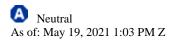
EXHIBIT 2



In re Polyurethane Foam Antitrust Litig.

United States District Court for the Northern District of Ohio, Western Division
October 24, 2016, Decided; October 24, 2016, Filed
Case No. 1:10 MD 2196

Reporter

2016 U.S. Dist. LEXIS 156339 *

In re Polyurethane Foam Antitrust Litigation. This document relates to: ALL DIRECT PURCHASER CLASS ACTIONS

Prior History: In re Polyurethane Foam Antitrust Litig., 753 F. Supp. 2d 1376, 2010 U.S. Dist. LEXIS 128453 (J.P.M.L., Dec. 1, 2010)

Counsel: [*1] For Direct Purchaser Class, Plaintiff: Stephen R. Neuwirth, LEAD ATTORNEY, Quinn, Emanuel, Urguhart, Oliver & Hedges - New York, New York, NY; William A. Isaacson, LEAD ATTORNEY, Melissa Felder, Melissa B. Willett, Boies, Schiller & Flexner -Washington, Washington, DC; William C. Price, LEAD ATTORNEY, INVALID ADDRESS -Wood & Lamping, Cincinnati, OH; Aaron M. Sheanin, Pearson Simon & Warshaw - San Francisco, San Francisco, CA; Adam B. Wolfson, Quinn, Emanuel, Urquhart, Oliver & Hedges - Los Angeles, Los Angeles, CA; Brian R. Strange, Strange & Butler, Los Angeles, CA; Carmen A. Medici, Robbins Geller Rudman & Dowd - San Diego, San Diego, CA; David W. Wicklund, Shumaker, Loop & Kendrick - Toledo, Toledo, OH; Eric W. Wiechmann, McCarter & English -Hartford, Hartford, CT; Hollis L. Salzman, Meegan F. Hollywood, Robins, Kaplan, Miller & Ciresi -New York, New York, NY; James P. Lynch, INVALID ADDRESS - Williams & Connolly,

Washington, DC; Kimberly A. Conklin, Kerger & Hartman, Toledo, OH; Kurt M. Rupert, Hartzog Conger Cason & Neville, Oklahoma City, OK; Lee Albert, Glancy Binkow & Goldberg - New York, New York, NY; Mindee J. Reuben, Lite DePalma Greenberg & Rivas - Philadelphia, Phildelphia, [*2] PA; Robert G. Eisler, Grant & Eisenhofer - New York, New York, NY; Ronald J. Aranoff, Bernstein Liebhard, New York, NY; Sanford I. Weisburst, Quinn Emanuel Urguhart & Sullivan - New York, New York, NY; Sathya S. Gosselin, Seth R. Gassman, Hausfeld -Washington, Washington, DC; Stephen A. Weiss, Seeger Weiss - New York, New York, NY; William J. Blechman, Kenny Nachwalter, Miami, FL; William Liston, III, Liston Lancaster, Jackson, MS.

For Indirect Purchaser Class, Plaintiff: Kimberly A. Conklin, Richard M. Kerger, LEAD ATTORNEYS, Kerger & Hartman, Toledo, OH; Lori A. Fanning, Marvin A. Miller, LEAD ATTORNEYS, Miller Law, Chicago, IL; Adam B. Wolfson, Quinn, Emanuel, Urguhart, Oliver & Hedges - Los Angeles, Los Angeles, CA; Brian R. Strange, Strange & Butler, Los Angeles, CA; David W. Wicklund, Shumaker, Loop & Kendrick -Toledo, Toledo, OH; Eric W. Wiechmann, McCarter & English - Hartford, Hartford, CT; Hollis L. Salzman, Meegan F. Hollywood, Robins, Kaplan, Miller & Ciresi - New York, New York, NY; James P. Lynch, INVALID ADDRESS -Williams & Connolly, Washington, DC; Jay B. Shapiro, Stearns Weaver Miller Weissler Alhadeff & Sitterson, Miami, FL; Kurt M. Rupert, Hartzog

2016 U.S. Dist. LEXIS 156339, *2

Conger Cason [*3] & Neville, Oklahoma City, OK; Robert C. Schubert, Schubert & Reed, San Francisco, CA; William J. Blechman, Kenny Nachwalter, Miami, FL; William Liston, III, Liston Lancaster, Jackson, MS.

For Indirect Purchasers, Plaintiff: Adam B. Wolfson, Quinn, Emanuel, Urquhart, Oliver & Hedges - Los Angeles, Los Angeles, CA; David W. Wicklund, Shumaker, Loop & Kendrick - Toledo, Toledo, OH; Eric W. Wiechmann, McCarter & English - Hartford, Hartford, CT; Hollis L. Salzman, Meegan F. Hollywood, Robins, Kaplan, Miller & Ciresi - New York, New York, NY; James P. Lynch, INVALID ADDRESS - Williams & Connolly, Washington, DC; Kimberly A. Conklin, Kerger & Hartman, Toledo, OH; Kurt M. Rupert, Hartzog Conger Cason & Neville, Oklahoma City, OK; Lori A. Fanning, Marvin A. Miller, LEAD ATTORNEYS, Miller Law, Chicago, IL; Richard M. Kerger, LEAD ATTORNEY, Kerger & Hartman, Toledo, OH; William J. Blechman, Kenny Nachwalter, Miami, FL.

For Direct Action Plaintiff(s), Plaintiff: Adam B. Wolfson, Quinn, Emanuel, Urquhart, Oliver & Hedges - Los Angeles, Los Angeles, CA; Chahira Solh, Crowell & Moring - Irvine, Irvine, CA; David W. Wicklund, Shumaker, Loop & Kendrick -Toledo, Toledo, OH; Douglas H. Patton, Kenny [*4] Nachwalter, Miami, FL; Eric W. Wiechmann, McCarter & English - Hartford, Hartford, CT; Hollis L. Salzman, Meegan F. Hollywood, Robins, Kaplan, Miller & Ciresi - New York, New York, NY; James P. Lynch, INVALID ADDRESS - Williams & Connolly, Washington, DC; Kurt M. Rupert, Hartzog Conger Cason & Neville, Oklahoma City, OK; Melissa B. Willett, Boies, Schiller & Flexner - Washington, Washington, DC; Stephen A. Brandon, Jackson, MS; Vanessa Roberts Avery, INVALID ADDRESS - McCarter & English - Hartford, Hartford, CT; William Liston, III, Liston Lancaster, Jackson, MS.

For Defendants Liaison Counsel, Defendant: James H. Walsh, LEAD ATTORNEY, Bethany G. Lukitsch, McGuire Woods - Richmond, Richmond, VA; Deborah Pollack-Milgate, Barnes & Thornburg - Indianapolis, Indianapolis, IN; Michael R. Hoernlein, Alston & Bird - Charlotte, Charlotte, NC.

For The Dow Chemical Company, Intervenor: David M. Bernick, LEAD ATTORNEY, INVALID ADDRESS - Dechert - New York, New York, NY; M. Neal Rains, Frantz Ward, Cleveland, OH.

For Arsenal Capital Partners, Movant: Matthew P. McGuire, Thomas Gray Walker, Alston & Bird - Durham, Durham, NC.

For David Rosenblum Cohen, Special Master: David Rosenblum Cohen, LEAD ATTORNEY, [*5] Law Office of David R. Cohen, Cleveland, OH.

Judges: JACK ZOUHARY, UNITED STATES DISTRICT JUDGE.

Opinion by: JACK ZOUHARY

Opinion

ORDER DENYING REIMBURSEMENT

Pending before this Court is the Direct Purchaser Class' ("DPC") Motion for Reimbursement of Inadvertently-Omitted Expenses (Doc. 2106). Specifically, counsel seek reimbursement for two invoices from Econ One for work performed by economic expert Dr. Jeffrey Leitzinger and his staff

2016 U.S. Dist. LEXIS 156339, *5

as follows:

- Invoice No. 10545, dated January 12, 2015 for services and expenses during the period November 29, 2014-December 31, 2014 totaling \$2,284.60
- Invoice No. 10728, dated February 28, 2015 for services and expenses during the period February 1, 2015-February 28, 2015 totaling \$125,956.99

This Court is sympathetic to DPC counsel's predicament and recognizes the amount of money at issue is relatively small when compared to the total settlement distribution to class members. Nevertheless, as the Sixth Circuit recently highlighted, fulsome disclosure of information to both class members and the general public is of paramount importance in the class action settlement context. See generally Shane Grp., Inc. v. Blue Cross Blue Shield of Mich., 825 F.3d 299 (6th Cir. 2016). The Final Approval Hearing for the relevant DPC Settlements was held on October 9, 2015 [*6] (Doc. 1926). This Court hesitates to reimburse counsel any amount, small or large, that was not included in the final approval paperwork because there has been no opportunity for review, comment, or objection.

In short, DPC counsel have realized, more than a day late, that they are more than a dollar short. For the reasons stated above, the Motion is denied.

IT IS SO ORDERED.

/s/ Jack Zouhary

JACK ZOUHARY

U. S. DISTRICT JUDGE

October 24, 2016

End of Document